

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION

IN RE:

DFW BOAT SPECIALISTS, LLC
dba AR Motors TX
2401 Worthington Drive, Ste. 106
Denton, TX 76207
Tax ID/EIN: XX-XXX9081

Debtor

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Caser No. 23-40316-btr

Chapter 11

THE COUNTY OF DENTON, TEXAS' LIMITED OBJECTION TO DEBTOR'S
EMERGENCY MOTION AUTHORITY TO USE OF CASH COLLATERAL
[Responding to Document 5]

TO THE HONORABLE BANKRUPTCY JUDGE:

NOW COMES The County of Denton, Texas, hereinafter ("**Denton**"), secured creditor in the above bankruptcy case, and files this Limited Objection to the Debtor's Emergency Motion for Authority to Use of Cash Collateral on the following grounds:

1. Denton is a political subdivision of the State of Texas authorized to assess and collect *ad valorem* taxes pursuant to the laws of the State. The Debtor has three (3) accounts with Denton – 988235DEN, 985247DEN, and 1007641DEN.
2. The County of Denton, Texas files this limited objection solely to protect the priority of its statutory liens on the Debtor's motor vehicle inventory and business personal property.
3. The tax liens are *in solido* and liens on all personal property of the Debtor. See In re Universal Seismic, 288 F.3d 205 (5th Cir. 2002), Texas Tax Code §32.01. The tax lien is also unavoidable. See In re: Winns Store, 177 B.R. 253 (Bankr. W.D. Tex. 1995), Texas Tax Code §32.05.
4. Denton appreciates the language in Document #17, the Emergency Interim Order Authorizing Use of Cash Collateral entered 02/28/2023, providing that replacement liens shall be in the same extent, validity, priority, and value as they existed prior to the petition date. Denton requests that any further interim orders and the final order include the same

language or language as follows: “Notwithstanding any other provisions included in this Order, or any agreements approved hereby, any statutory liens (collectively, the “Tax Liens”), of The County of Denton, Texas shall not be primed by nor made subordinate to any liens granted to any party hereby to the extent such Tax Liens are valid, senior, perfected, and unavoidable, and all parties’ rights to object to the priority, validity, amount, and extent of the claims and liens asserted by The County of Denton, Texas are fully preserved.”

WHEREFORE, The County of Denton, Texas prays for inclusion of the language requested herein in further interim orders and the final order regarding use of cash collateral, to assure the protection of Denton’s senior lien position. The County of Denton, Texas further requests such other relief to which it shows itself entitled.

Dated: March 6, 2023

Respectfully submitted,

MCCREARY, VESELKA, BRAGG &
ALLEN, P.C.

/s/ Julie Anne Parsons

Julie Anne Parsons

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CERTIFICATE OF SERVICE

I hereby certify that on March 6, 2023, I served the debtor with a true and correct copy of the foregoing by First Class U.S. Mail Postage Prepaid at the address below and that debtor's counsel, the Trustee, the U.S. Trustee, and all parties consenting to electronic notice in this case were electronically served through the CM/ECF system.

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/s/ Julie Anne Parsons
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